sold free of all liens. The referee ordered the petitioner Rochford to assert to him any right or interest in the mortgaged goods. The mortgage was declared void as against the creditors of the bankrupt. This rule was also announced on a similar state of facts in *In re Kellogg,* 121 Fed. 333. Property in the hands of a trustee in bankruptcy is not exempt from taxes levied by the state. *Swarts* v. *Hammer,* 194 U. S. 441. It is not, however, subject to seizure and levy under state process to enforce the collection. *In re Tyler,* 149 U. S. 164. Before the owner of land which has been sold for taxes can maintain a suit in equity to set aside the tax certificate, he must tender to the holder thereof the amount for which the land was sold, plus interest and all charges. *Rice* v. *Jerome,* 97 Fed. 719; *Whitehead* v. *F. L. & T. Co.,* 98 Fed. 10. The court of bankruptcy has authority to inquire into and determine the value of securities held by creditors of the alleged bankrupt, in order to ascertain whether or not the claims are of the amount required by statute to declare the debtor a bankrupt. *In re Cal. Pac. R. Co.,* Fed. Cas. No. 2, 315.

BILLS AND NOTES—LIABILITY OF INFANT ON NOTE GIVEN FOR NECESSARIES —MISREPRESENTATION OF AGE.—A minor, who was sued on a note, pleaded minority and fraud in procuring its execution, in that he was incapable of transacting business by reason of intoxication, and the plaintiff, the payee, testified that the defendant was not intoxicated, and that he fraudulently represented himself to be of age, and wanted the money for educational purposes. *Held,* (NEILL, J., dissenting), that such testimony was a sufficient basis for a verdict for plaintiff. *Clayton* v. *Ingram* (1908), — Tex. Civ. App. —, 107 S. W. Rep. 880.

A bill or note, given by an infant for necessaries, is the subject of some difference of opinion. It is maintained on the one hand that he is not liable on such an instrument, since his liability for necessaries is, in all cases, upon an implied contract only, *Morton* v. *Steward,* 5 Ill. App. 533; *Ayers* v. *Burns,* 87 Ind. 245; *M'Crillis* v. *How,* 3 N. H. 348; *Fenton* v. *White,* 4 N. J. L. 111; *Swasey* v. *Vanderheyden,* 10 Johns. (N. Y.) 33; *Bouchell* v. *Clary,* 3 Brev. (S. C.) 194; but some courts of high authority have adopted a contrary doctrine. *Earle* v. *Reed,* 10 Met. (Mass.) 387; *Dubose* v. *Wheddon,* 4 McCord L. (S. C.) 221; *Askey* v. *Williams,* 74 Tex. 294, disapproving *Parsons* v. *Keys et al.,* 43 Tex. 557. As money itself is not regarded as a necessity, even if actually expended by the infant for necessaries, *Price* v. *Sanders,* 60 Ind. 310; *Bent* v. *Manning,* 10 Vt. 225; *Earle* v. *Peale,* 1 Salk, 386; *Darby* v. *Boucher,* 1 Salk. 279; it follows that an infant will not be held liable at law upon his promissory note for money thereby obtained, although in fact expended for necessaries. *Price* v. *Sanders,* supra. In equity, however, the party lending the money is subrogated as to so much thereof as is expended by the infant for necessaries, to the rights of the party furnishing the same. *Price* v. *Sanders,* supra; PAGE ON CONTRACTS, § 871. As to the false representations by an infant as to his age, again the courts are not in harmony. According to some authorities the fact that an

infant falsely represented himself to be of age does not give any validity to the contract or estop the infant from disaffirming the same or setting up the defense of infancy against its enforcement, *Wieland* v. *Kobick,* 110 Ill. 16; *Carpenter* v. *Carpenter,* 45 Ind. 142; *Merriam* v. *Cunningham,* 11 Cush. (Mass.) 40; *Studwell* v. *Shapter,* 54 N. Y. 249; *Whitcomb* v. *Joslyn,* 51 Vt. 79; *Burdett* v. *Williams,* 30 Fed. 697; but there is also authority for the view that such false representations will create an estoppel against the infant. *Pemberton Building, Etc., Assoc.* v. *Adams,* 53 N. J. Eq. 258; *Kilgore* v. *Jordan,* 17 Tex. 341; *Cobbey* v. *Buchanan,* 48 Nebr. 391. In some states the question is governed by statute. *Beickler* v. *Guenther,* 121 Iowa 419; *Dillon* v. *Burnham,* 43 Kan. 77. Where the infant has made no representations, the mere fact the person with whom he dealt believed him to be of age, even though his belief was warranted by the infant's appearance and surrounding circumstances, and the infant knew of such belief, will not render the contract valid or estop the infant to disaffirm. *Baker* v. *Stone,* 136 Mass. 405; *Folds* v. *Allardt,* 35 Minn. 488; *Stikeman* v. *Dawson,* 1 De G. & Sm. 90.

CARRIERS — PASSENGER'S SIGNATURE TO EXCURSION TICKET. — Defendant sold to one L., 340 excursion tickets, with authority to resell, provided the purchaser, ("whose signature appears below") signed it, agreeing to the conditions upon such ticket. It was stipulated thereon that on failure to comply with the conditions, the conductor could refuse to accept it. Among the conditions was one by which the purchaser agreed to sign his name or otherwise identify himself when called upon. One Adams, for himself and plaintiff, bought tickets from L., and, at the request of the latter, signed the names of the intended users. On failure of plaintiff's signature to agree with that written upon the ticket, and being unable to otherwise identify himself, he was ejected after a struggle, and arrested for breach of the peace. *Held,* the stipulation that the purchaser sign his name was waived by the conduct of L. when he sold the ticket, and plaintiff was entitled to recover, notwithstanding he had knowledge of its conditions and was negligent in not procuring a proper ticket. *Elser* v. *Southern Pac. Co.* (1908), — Ct. App. Cal. —, 94 Pac. Rep. 852.

The question of liability for ejection where the ticket is defective, is a much mooted one. Many courts hold the ticket to be conclusive as between the passenger and conductor even where the passenger is free from negligence in presenting such ticket. *Mosher* v. *St. Louis & I. M. T. Co.,* 23 Fed. 326; *Pouilin* v. *Canadian Pacific Ry. Co.,* 52 Fed. 197; *Western Maryland R. Co.* v. *Stockdale,* 83 Md. 245; *Frederick* v. *Marquette H. & O. R. Co.,* 37 Mich. 342; *Woods* v. *Metropolitan St. Ry. Co.,* 48 Mo. App. 125; Contra, *Pennsylvania Co.* v. *Bray,* 125 Ind. 229; *Hufford* v. *Grand Rapids & I. Ry. Co.,* 64 Mich. 631. But, however this may be, where the passenger has knowledge, or is charged with knowledge, before entering the train, that he has not proper evidence of his right to ride, the authorities support the view that he cannot recover, having contributed to the result by